

YE - A-4 – RECLASSIFY AR ABATEMENTS & REIMBURSEMENTS FOR REVERTED APPROPRIATIONS

Source Document: Aging Report and department Invoice for
Reimbursement Income/Abatements

Module: Accounts Receivable (AR)

Roles: AR Item Processor

Purpose: The A-4 entry reclassifies AR abatements and reimbursements for reverted appropriations. “Accounts Receivable” and “Due Froms” for **abatements** and **reimbursements** for **reverted appropriations** that are not cleared by June 30 must be reclassified to GL 1209900 – AR-Other offset by GL 1290000-Provision for Deferred Receivables. Departments must review their outstanding AR at year-end and determine the items to reclass. Use the Aging Report by going to this path: Accounts Receivable>Receivable Analysis>Aging>Aging by ChartField Rpt.

A-4 entries are posted in the **AR Module** in **Period 10**.

The department will create a \$0 Pending Item Group with two transactions within the group:

Transaction 1: Reverse the original AR open item using Credit AR process in the AR module:
Debit Revenue/Reimbursement/Abatement
Credit AR

Transaction 2: Create 2nd transaction in the group with positive amount:
Debit 1209900 AR -Other
Credit 1290000 Provision for Deferred Receivables^{1/}

^{1/}Use Alternate Account 0131900000 with these transactions.

Through this process, Transaction 1 will have a \$0 balance and hence be closed. However, Transaction 2 has the reclass accounts and will maintain the original Item ID for payment.

The **AR Item Processor** will create a Pending Item Group with two transaction sequences to begin the reclass process:

- 1** - Navigate to Accounts Receivable > Pending Item > Online Items > Group Entry
- 2** - Enter your Business Unit in the **Add a New Value** tab
- 3** - Click **Add**

1 Main Menu > Accounts Receivable > Pending Items > Online Items > Group Entry

Group Entry

[Find an Existing Value](#) [Add a New Value](#) **2**

Group Unit

Group ID

[Add](#) **3**

The **AR Item Processor** will complete the **Group Control** by entering:

1 - Accounting Date: [Invoice date]

2 - Group Type: B

3 - Origin ID: OBILL

Control Totals:

4 - Control: 0.00

5 - Count: 2

Currency:

6 - Currency Control: USD

7 - Click the Pending Item 1 tab to enter the accounts receivable item.

7 Group Control
Pending Item 1
Pending Item 2
Pending Item 3
Accounting Entries
Group Action

Group Unit 8860
Group ID NEXT

1 *Accounting Date 31

2 *Group Type Billing

3 *Origin ID Online AR

6 Currency

Control Format

Control Totals

4 Control	0.00	5 *Count	2
Entered	0.00	Count	2
Difference	0.00	Count	0
Posted	0.00	Count	0

Control Data

*Received 31 *Entered 31

Posted

Assign User 10001409

Group Status

Edit Status Edited	Accounting Entries Not Balanced
Balanced No	Posting Action Do Not Post
Posting Status Not Posted	

The **AR Item Processor** will create the 1st AR Item (reversal of the original AR) in the **Pending Item 1** tab, Sequence 1:


- 1** - Item ID: [from original AR]
- 2** - Customer ID: [from original AR]
- 3** - Amount: Use item amount with the minus sign
- 4** - Entry Type: **CR** (for negative AR)
- 5** - Reason: **MIS**
- 6** - AR Dist: **AR-DUEFUND** (May need to change this code, depending on the department's configuration.)
- 7** - **Line**: Must follow original entry. Leave this field blank if your original entry is blank.

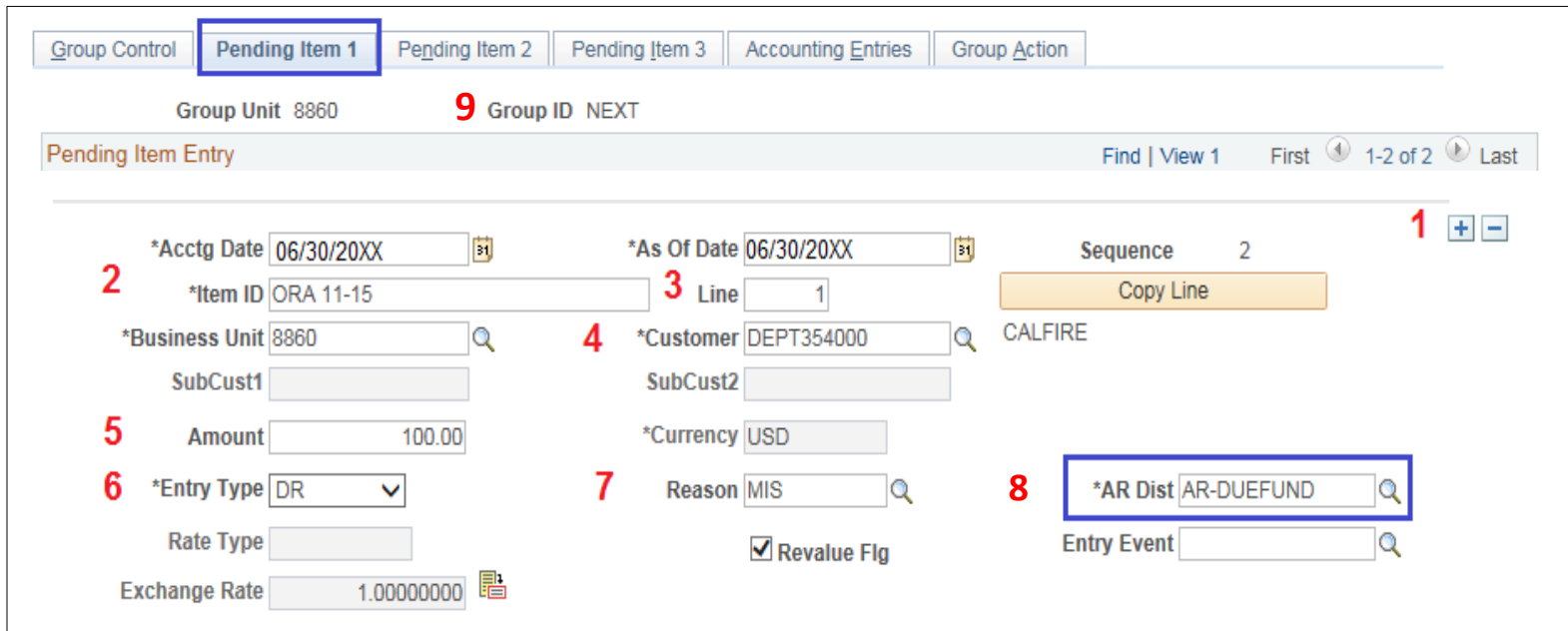
The screenshot displays the 'AR Item Processor' interface, specifically the 'Pending Item 1' tab. The interface includes a navigation bar at the top with tabs: 'Group Control', 'Pending Item 1' (highlighted with a blue box), 'Pending Item 2', 'Pending Item 3', 'Accounting Entries', and 'Group Action'. Below the navigation bar, the 'Group Unit' is set to '8860' and the 'Group ID' is 'NEXT'. The main section is titled 'Pending Item Entry' and contains several fields and controls:

- *Acctg Date:** 06/30/20XX (with a calendar icon)
- *As Of Date:** 06/30/20XX (with a calendar icon)
- Sequence:** 1
- *Item ID:** ORA 11-15 (with a red '1' next to it)
- *Business Unit:** 8860 (with a magnifying glass icon)
- *Customer:** DEPT354000 (with a magnifying glass icon and the text 'CALFIRE' next to it)
- SubCust1:** (empty field)
- SubCust2:** (empty field)
- Amount:** -100.00 (with a red '3' next to it)
- *Currency:** USD
- *Entry Type:** CR (with a dropdown arrow and a red '4' next to it)
- Reason:** MIS (with a magnifying glass icon and a red '5' next to it)
- *AR Dist:** AR-DUEFUND (with a magnifying glass icon and a red '6' next to it; this field is highlighted with a blue box)
- Rate Type:** (empty field)
- Revalue Flg:** ☒ (checked)
- Entry Event:** (empty field with a magnifying glass icon)
- Exchange Rate:** 1.00000000 (with a small icon)
- *Line:** (empty field with a red '7' next to it)
- Copy Line:** (button)

At the top right of the 'Pending Item Entry' section, there are controls for 'Find', 'View 1' (highlighted with a dashed box), 'First', '1-2 of 2', and 'Last'.

The **AR Item Processor** will create the 2nd AR Item (reclassify AR item) in the **Pending Item 1** tab, Sequence 2:

- 1 - Click  create **Sequence 2**.
- 2 - Item ID: [from original AR]
- 3 - Line: Enter **1** for Line to differentiate this item from the original item. Note: If Line 1 was used for the original item, then enter as Line 2.
- 4 - Customer ID: [from original AR]
- 5 - Amount: Use item amount
- 6 - Entry Type: **DR** (for positive AR)
- 7 - Reason: **MIS**
- 8 - AR Dist: **AR-DUEFUND** (This code may need to be changed, depending on the department's configuration.)
- 9 - Click Save. The system will assign a **Group ID**. Note the Group ID on your source document for reference.



The screenshot displays the 'AR Item Processor' interface, specifically the 'Pending Item 1' tab. The interface includes a top navigation bar with tabs: 'Group Control', 'Pending Item 1' (selected), 'Pending Item 2', 'Pending Item 3', 'Accounting Entries', and 'Group Action'. Below the tabs, the 'Group Unit' is set to '8860' and the 'Group ID' is 'NEXT'. A 'Pending Item Entry' section shows 'Find | View 1' and 'First 1-2 of 2 Last'. The main form area contains several input fields with red numbered callouts: 1 points to a '+ -' button next to 'Sequence 2'; 2 points to '*Acctg Date' (06/30/20XX); 3 points to 'Line' (1); 4 points to '*Customer' (DEPT354000); 5 points to 'Amount' (100.00); 6 points to '*Entry Type' (DR); 7 points to 'Reason' (MIS); 8 points to '*AR Dist' (AR-DUEFUND); and 9 points to the 'Group ID' field. Other fields include '*Item ID' (ORA 11-15), '*Business Unit' (8860), 'SubCust1', 'SubCust2', '*Currency' (USD), 'Rate Type', 'Exchange Rate' (1.00000000), and 'Entry Event'. A 'Copy Line' button is also visible.

The **AR Item Processor** will create entries in the Accounting Entries tab for the transactions:

- 1** - Click on **Group Action** tab
- 2** - Click **Create Entries** and the system open the **Accounting Entries** tab

The screenshot displays the AR Item Processor interface. At the top, there is a horizontal tab bar with the following tabs: Group Control, Pending Item 1, Pending Item 2, Pending Item 3, Accounting Entries, and **Group Action**. The **Group Action** tab is highlighted with a blue border and a red number '1' next to it. Below the tabs, the interface shows 'Group Unit 8860' and 'Group ID NEXT'. Underneath, it displays 'Entered 03/15/2018' and 'Status Do Not Post'. The main area is divided into three panels: 'Group Actions', 'Posting Action', and 'Accounting Entry Actions'. The 'Group Actions' panel contains two buttons: 'Balance' (with a dotted border) and 'Delete Group'. The 'Posting Action' panel is currently empty. The 'Accounting Entry Actions' panel contains two buttons: 'Create Entries' (highlighted with a red number '2' next to it) and 'Delete Entries'.

Accounting Entries on the page are prepopulated with User entered amounts and system default accounts. The **AR Item Processor** will enter the first transaction to reverse the original AR accounting entries:

- 1** - Click **View All** in Accounting Entries to view all Distribution Lines for both Line Sequences.
- 2** - Fill in the User Line with the exact ChartField values as the original AR Item.
NOTE: Account defaults to 4143500. To change the Account, delete the Alt Acct value **first**. Then delete the Account value, and enter the appropriate revenue/abatement/reimbursement account.
- 3** - Verify that the Budget Date is in Period 12.

Group Control Pending Item 1 Pending Item 2 Pending Item 3 Accounting Entries Group Action

Group Unit 8860 Group ID 2360

Accounting Entries

Item ID ORA 11-15 Line Entry Type CR

Bus. Unit 8860 Customer DEPT354000 SubCust1

Amount -100.00 Currency USD

Budget Details

Find View All First 1 of 2 Last


Accounting Entries Complete
Display Totals Entry

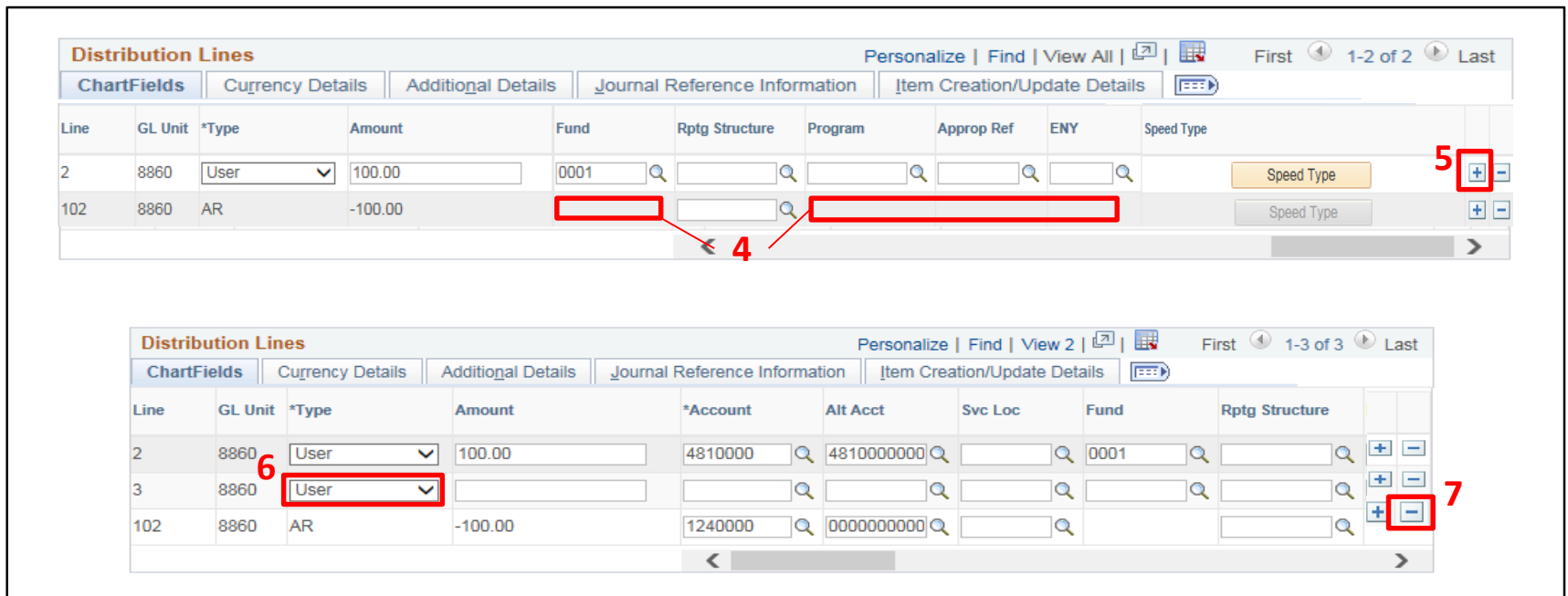
Distribution Lines

Personalize | Find | View All | First 1-2 of 2 Last

ChartFields Currency Details Additional Details Journal Reference Information Item Creation/Update Details

Line	GL Unit	*Type	Amount	*Account 2	Alt Acct	Svc Loc	Fund	Rptg Structure	Program	Budget Date 3
2	8860	User	100.00	4810000	4810000000		0001			06/30/21
102	8860	AR	-100.00	1240000	0000000000					06/30/21

- 4 - Some fields (Fund, Program, Approp Ref, ENY, Affiliate, etc.) are not available for entry, so the **AR Item Processor** must add a new AR Line by copying the User Line.
- 5 - On the User Line, click the  button to insert a line, then click View All to see all lines.
- 6 - The new line defaults to Type: User. Change the Type to AR.
- 7 - Delete the original AR line (Line 102) by clicking the minus sign at the end of the line. (This is the line with the unavailable fields.)



The first screenshot shows the 'Distribution Lines' interface with two lines. Line 2 is a 'User' line with a value of 100.00. Line 102 is an 'AR' line with a value of -100.00. A red box highlights the 'Fund' field for Line 102, which is empty. A red arrow points to the 'plus' button at the end of Line 2, labeled with a red '5'. Another red arrow points to the 'minus' button at the end of Line 102, labeled with a red '4'.

The second screenshot shows the 'Distribution Lines' interface after a new line has been added. Line 3 is a 'User' line with a value of 100.00. Line 102 is still an 'AR' line with a value of -100.00. A red box highlights the '*Type' field for Line 3, which is set to 'User'. A red arrow points to the 'minus' button at the end of Line 102, labeled with a red '7'. Another red arrow points to the 'plus' button at the end of Line 3, labeled with a red '6'.

The **AR Item Processor** continues to populate ChartField values on the newly inserted Line 3.

- 8** - Enter the amount (opposite sign) in the AR Line. Fill in the AR line with the exact ChartField values as the original AR item.

[Favorites](#) > [Main Menu](#) > [Accounts Receivable](#) > [Pending Items](#) > [Online Items](#) > [Group Entry](#)

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[Group Control](#) | [Pending Item 1](#) | [Pending Item 2](#) | [Pending Item 3](#) | **[Accounting Entries](#)** | [Group Action](#)

Group Unit 8860 Group ID 2360 [Budget Details](#)

Accounting Entries [Find](#) | [View 1](#)

Item ID ORA 11-15 Line Entry Type CR
 Bus. Unit 8860 Customer DEPT354000 SubCust1
 Amount -100.00 Currency USD

Accounting Entries Incomplete Display Totals [Entry](#)

Distribution Lines [Personalize](#) | [Find](#) | [View All](#) |

[ChartFields](#) | [Currency Details](#) | [Additional Details](#) | [Journal Reference Information](#) | [Item Creation/Update Details](#)

Line	GL Unit	*Type	Amount	*Account	Alt Acct	Svc Loc	Fund
2	8860	User <input type="button" value="v"/>	100.00	4810000	4810000000		0001
3	8860	AR <input type="button" value="v"/>	-100.00	1240000	0000000000		0001

The **AR Item Processor** will enter the 2nd transaction (reclassify AR items) in the **Accounting Entries** tab.

- 1** - Fill in the **User Line** with the exact ChartField values as the original AR item. The amount is already populated.
- 2** - Change **Account** to **1290000** (4143500 is the default) for the negative amount. Prior to changing the account, delete the Alt Acct value **first**. Next, change the **Alt Acct** to the **0131900000** (PROV FOR DEF REC-AR-OTHER) account.
- 3** - Verify the Budget Date is in Period 12.


Distribution Lines





[Personalize](#) | [Find](#) | [View All](#) | |


[First](#) | [1-2 of 2](#) | [Last](#)







[ChartFields](#)
[Currency Details](#)
[Additional Details](#)
[Journal Reference Information](#)
[Item Creation/Update Details](#)

Line	GL Unit	*Type	Amount	Fund	*Account 2	Alt Acct	Budget Date 3
1 2	8860	User ▼	-100.00	0001	1290000	0131900000	06/30/21
102	8860	AR	100.00		1200000	0000000000	06/30/21

- 4 - As with the previous Sequence Line, some fields (Fund, Program, Approp Ref, ENY, Affiliate, etc.) are not available for entry. The **AR Item Processor** must add a new AR Line by copying the User Line.
- 5 - On the User Line, click the  button to insert a line, then click **View All** to see all lines.
- 6 - The new line defaults to Type: User. Change the Type to AR.
- 7 - Delete the original AR line (Line 102) by clicking the minus sign at the end of the line. (This is the line with the unavailable fields.)

GL Unit	*Type	Amount	Affiliate	Fund Affil	Speed Type		
8860	User	-100.00			Speed Type	5	 
8860	AR	100.00			Speed Type		 

Distribution Lines
Personalize | Find | View 2 | 

Line	GL Unit	*Type	Amount	*Account	Alt Acct	Svc Loc	Fund		
2	8860	User	-100.00	1290000	0131000000		0001		
3	8860	User							
102	8860	AR	100.00	1240000	0000000000				

- 8 - Enter the amount (opposite sign) on the AR Line. Change **Account** to **1209900** (AR - Other) account and fill in the AR Line with the exact ChartField values as the original AR item.
- 9 - Click Save.
- 10 - Note the Group ID number on the source document.

Notify AR Item Approver and provide the supporting documents with the Group ID number.

Group Control
Pending Item 1
Pending Item 2
Pending Item 3
Accounting Entries
Group Action

Group Unit 8860
10
Group ID 2360
Budget Details

Accounting Entries
Find | View All
First 1 of 3 Last

Item ID	ORA 11-15	Line	Entry Type	DR	Reason	MIS
Bus. Unit	8860	Customer	DEPT354000	SubCust1	SubCust2	
Amount	100.00	Currency	USD			

Accounting Entries Complete
Display Totals Entry

Distribution Lines
Personalize | Find | View All
First 1-2 of 2 Last

ChartFields
Currency Details
Additional Details
Journal Reference Information
Item Creation/Update Details

Line	GL Unit	*Type	Amount	*Account	Alt Acct	Fund	Source Type	Rptg Structure	Svc Loc
2	8860	User	-100.00	1290000	0131900000	0001		88606300	
3	8860	AR	100.00	1209900	0000000000	0001		88606300	

Lines 2
DR
100.00
Currency USD
CR
100.00
Currency USD
Net 0.000

Save
Return to Search
Notify
Add
Update/Display

The **AR Item Approver** will approve the entries

Follow the steps in Department of Finance eLearning Courses:
AR11 - Approve AR Reimbursement Revenue to approve the entries.

Tips:

- A-4 entries must be reclassified in the **AR Module** in **Period 10**.
- A-4 entries will not be reversed in the new fiscal year.
- When entering GL 1290000 – Provision for Deferred Receivables, use Alternate Account 0131900000 with this transaction.
- Always verify that the budget date is in **Period 10**.
- Always write down the Group ID number on the supporting document for the AR Item Approver and for future reference.